

D.C. Office of Personnel Trust Fund

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Description	FY 2004 Actual	FY 2005 Approved	FY 2006 Proposed	% Change from FY 2005
Operating Budget	\$0	\$953,000	\$1,100,000	15.4

The D.C. Office of Personnel Trust Fund separates the agency trust fund administered by the D.C. Office of Personnel from its budget for improved fiscal transparency.

The D.C. Office of Personnel (DCOP) oversees the administration of other post-employment benefits for District government retirees who were first employed after September 30, 1987 ("post-87"). Eligible post-87 retirees may obtain health insurance (pursuant to D.C. Code 1-622) and life insurance (pursuant to D.C. Code 1-623), which is partially subsidized by the District government. Other post-employment benefits for District government retirees who were first employed prior to October 1, 1987 ("pre-87") are the responsibility of the federal government.

In 1999, the District of Columbia Council approved the Annuitants' Health and Life Insurance Employer Contribution Trust Fund to pay the District's contribution for post-87 retirees' health and life insurance. Approximately

\$138 million is designated in the general fund balance for this trust fund.

Funds are transferred annually from the designated general fund balance to DCOP to cover a portion of the annuitants' premium expenditures. From FY 2002 through FY 2004, these funds appeared in DCOP's special purpose revenue budget. As agency trust funds, however, these costs are not reported within the general fund of the District's Comprehensive Annual Financial Report (CAFR). Beginning in FY 2005, the budget for other post-employment benefits was moved to the Enterprise and Other appropriation title, which is presented outside of the District's general fund, so that the District's budget presentation better matches the CAFR's presentation. DCOP will continue to manage this fund.

Funding by Source

Table UV0-1 shows the source(s) of funding for the D.C. Office of Personnel Trust Fund.

Table UV0-1

FY 2006 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

Appropriated Fund	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
Special Purpose Revenue Fund	0	0	953	1,100	147	15.4
Total for General Fund	0	0	953	1,100	147	15.4
Gross Funds	0	0	953	1,100	147	15.4

Expenditures by Comptroller Source Group

Table UV0-2 shows the FY 2006 proposed budget for the agency at the Comptroller Source Group level (Object Class level).

Table UV0-2

FY 2006 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

Comptroller Source Group	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
14 Fringe Benefits - Curr Personnel	0	0	953	1,100	147	15.4
Subtotal Personal Services (PS)	0	0	953	1,100	147	15.4
Total Proposed Operating Budget	0	0	953	1,100	147	15.4

Gross Funds

The proposed budget is \$1,100,000, representing an increase of \$147,000 or 15.4 percent above the FY 2005 approved budget of \$953,000. There are no FTEs for the agency, no change from FY 2005.

General Funds

Special Purpose Revenue Funds. The proposed budget is \$1,100,000, representing an increase of \$147,000 or 15.4 percent above the FY 2005 approved budget of \$953,000. There are no FTEs for the agency, representing no change from FY 2005.

The change from the FY 2005 approved budget is:

- An increase of \$147,000 to cover rising health insurance premiums and additional post-87 retirees.